



**APPLICATION FOR CERTIFICATE OF SUBORDINATION
OF KENTUCKY REVENUE LIEN**

SEND TO: Kentucky Revenue Cabinet
Division of Collections
Legal Enforcement Branch
P.O. Box 5222
Frankfort, KY 40602

FOR QUESTIONS OR ASSISTANCE:

Office: (502) 564-4921, Ext. 4513 or 4510
Fax: (502) 564-7348

1. Name and address of person(s) applying for the certificate of subordination of lien.

2. Name and **complete** address of person to whom the certificate **is to be mailed**.

3. Name and address of person(s) the lien(s) filed against.

4. Taxpayer's Social Security number and business tax numbers.

Social Security Number: _____

Withholding Tax Number: _____

Sales and Use Tax Number: _____

Corporation Income: _____

Other: _____

5. Name and address of financial institution from which you are obtaining loan. Please attach a letter from the institution stating the exact amount of the loan; also, indicate if this is a business loan or other type of loan. Your application will not be processed without this information.

Amount of Loan: \$ _____

6. Legal description (**including Book and Page Number of the Deed**) and street address or location of real property to be used as collateral; complete description and identifying numbers of personal property to be used as collateral. Attach additional sheets if necessary. If attachments are used, **Underline** the **exact** description of the property **as it is to appear on the certificate**.

7. Attach accurate copies of **only those lien(s)** which you are requesting to be subordinated. **If said liens are not attached, this application cannot be processed and will be held with no action taken until the required lien(s) are submitted.**

8. List all recorded lien(s) and mortgages which are superior to Kentucky state tax lien(s). (Additional space is provided on the next page.)

	(1)	(2)	(3)
Name and Address:	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
Description:	<hr/>	<hr/>	<hr/>
Date Recorded:	<hr/>	<hr/>	<hr/>
Amount Due:*	<hr/>	<hr/>	<hr/>

*Attach a written statement for each creditor holding a superior lien attesting to the balance due.

	(4)	(5)	(6)
Name and Address:	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
Description:	_____	_____	_____
Date Recorded:	_____	_____	_____
Amount Due:*	_____	_____	_____

*Attach a written statement for each creditor holding a superior lien attesting to the balance due.

9. If a tax lien has been filed by the Internal Revenue Service, a copy of that lien, as well as the certificate of subordination or letter of commitment given by the IRS **must** accompany this request.
10. Furnish information to establish the value of the property for which the certificate of subordination is to apply by submitting certified copies of **two (2)** professional appraisals. **Include an estimate of the fair market value of the property which will remain subject to the lien.**
11. Reason for Request.

I declare, under penalties of perjury, that this application has been examined by me and, to the best of my knowledge and belief, it is true, correct and complete.

Applicant

Subscribed and sworn to before me this the _____ day of _____, _____.

Notary Public

My commission expires _____.